

CALLEN ISD

STUDENTS	2023-24 School Year			2024-25 School Year		
	CURRENT LAW	HB 1, AS FILED	DIFFERENCE	CURRENT LAW	HB 1, AS FILED	DIFFERENCE
1. Refined Average Daily Attendance (ADA)	3,717.40	3,717.40	0.00	3,768.23	3,768.23	0.00
2. Regular Program ADA	3,290.18	3,290.18	0.00	3,329.05	3,329.05	0.00
3. Special Education FTEs	139.33	139.33	0.00	143.72	143.72	0.00
4. Career & Technology FTEs	287.89	287.89	0.00	295.46	295.46	0.00
5. Weighted ADA (WADA)	5,091.31	5,096.27	4.96	5,148.27	5,212.04	63.78
PROPERTY VALUES	CURRENT LAW	HB 1, AS FILED	DIFFERENCE	CURRENT LAW	HB 1, AS FILED	DIFFERENCE
6. Prior Year Property Value	\$2,100,946,777	\$2,100,946,777	\$0	\$2,059,311,795	\$2,059,311,795	\$0
7. Current Year Property Values	\$2,059,311,795	\$2,059,311,795	\$0	\$2,240,289,441	\$2,240,289,441	\$0
Percent Growth	-2.0%	-2.0%		8.8%	8.8%	
TAX RATES AND COLLECTIONS	CURRENT LAW	HB 1, AS FILED	DIFFERENCE	CURRENT LAW	HB 1, AS FILED	DIFFERENCE
8. Current Year M&O Tax Rate	\$0.7695	\$0.7695	\$0.0000	\$0.7551	\$0.7505	(\$0.0046)
9. Current Year Tier One M&O Tax Rate	\$0.6312	\$0.6312	\$0.0000	\$0.6169	\$0.6169	\$0.0000
10. Maximum Compressed Tax Rate	\$0.6312	\$0.6312	\$0.0000	\$0.6169	\$0.6169	\$0.0000
Tier 2, Level 1 Pennies (Golden Pennies)	\$0.0800	\$0.0800	\$0.0000	\$0.0800	\$0.0800	\$0.0000
Tier 2, Level 2 Pennies (Copper Pennies)	\$0.0583	\$0.0583	\$0.0000	\$0.0582	\$0.0536	(\$0.0046)
VTCS 2784g Pennies (Unequalized Pennies)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
11. M&O Tax Collections	\$15,430,553	\$15,430,553	\$0	\$16,600,249	\$16,496,938	(\$103,312)
12. I&S Tax Rate	\$0.2430	\$0.2430	\$0.0000	\$0.2430	\$0.2430	\$0.0000
13. I&S Tax Collections	\$6,742,831	\$6,742,831	\$0	\$7,127,412	\$7,127,412	\$0
14. Total Tax Collections	\$22,173,384	\$22,173,384	\$0	\$23,727,662	\$23,624,350	(\$103,312)
15. Total Tax Levy	\$22,598,701	\$22,598,701	\$0	\$24,182,792	\$24,077,498	(\$105,294)
FUNDING COMPONENTS	CURRENT LAW	HB 1, AS FILED	DIFFERENCE	CURRENT LAW	HB 1, AS FILED	DIFFERENCE
Statutory Basic Allotment	\$6,160	\$6,160	\$0	\$6,160	\$6,700	\$540
16. District Basic Allotment * Tax Rate / MCR	\$6,160	\$6,160	\$0	\$6,160	\$6,700	\$540
Adjusted Basic Allotment (if small/mid district, charter)	\$6,423	\$6,423	\$0	\$6,417	\$7,081	\$664
17. ASF ADA	3,722.81	3,722.81	0.00	3,717.40	3,717.40	0.00
18. Per Capita Rate	\$414.884	\$414.884	\$0	\$609.19	\$609.19	\$0.00
19. Regular Program Allotment - TEC 48.051	\$20,267,533	\$20,267,533	\$0	\$20,506,973	\$22,304,662	\$1,797,689
20. Small and Mid-Size Allotment - TEC 48.101	\$865,318	\$865,318	\$0	\$855,567	\$1,268,370	\$412,803
21. Special Education Adjusted Allotment - TEC 48.102	\$3,520,061	\$3,520,061	\$0	\$3,624,119	\$4,000,265	\$376,146
NEW Special Education Evaluations - TEC 48.1022	N/A	N/A		N/A	\$51,927	\$51,927
22. Dyslexia Allotment - TEC 48.103	\$142,296	\$142,296	\$0	\$149,688	\$162,810	\$13,122
23. Compensatory Education Allotment - TEC 48.104	\$3,253,751	\$3,253,751	\$0	\$3,063,125	\$3,402,090	\$338,965
24. Bilingual Education Allotment - TEC 48.105	\$74,259	\$74,259	\$0	\$76,212	\$82,893	\$6,681
Bilingual LEP ADA/Enroll	120.55	120.55	0.00	123.72	123.72	-
Bilingual LEP Dual Language One-Way/Two-Way ADA/Enroll	-	-	0.00	-	-	-
Bilingual Non-LEP Dual Language Two-Way ADA/Enroll	-	-	0.00	-	-	-
25. Career and Technology Allotment - TEC 48.106	\$2,500,265	\$2,500,265	\$0	\$2,563,621	\$2,828,893	\$265,272
Not In An Approved Program of Study FTE/Enroll	0.00	0.00	0.00	0.00	0.00	0.00
Approved Program of Study, Level 1/Level 2 FTE/Enroll	178.55	178.55	0.00	183.25	183.25	0.00
Approved Program of Study, Level 3/Level 4 FTE/Enroll	109.33	109.33	0.00	112.21	112.21	0.00
26. Public Education Grant - TEC 48.107	\$0	\$0	\$0	\$0	\$0	\$0
27. Early Education Allotment - TEC 48.108	\$386,896	\$386,896	\$0	\$373,129	\$405,838	\$32,709
K-3 Eco. Dis + K-3 LEP ADA/Enroll	628.08	628.08	0.00	605.73	605.73	0.00
28. Gifted & Talented Adjusted Allotment - TEC 48.109	\$76,332	\$76,332	\$0	\$75,526	\$75,526	\$0
Gifted & Talented ADA/Enroll	180.00	180.00	0.00	179.00	179.00	0.00
29. CCMR Outcomes Bonus - TEC 48.110	\$134,000	\$138,000	\$4,000	\$283,000	\$287,000	\$4,000
30. Fast Growth Allotment - TEC 48.111	\$0	\$0	\$0	\$0	\$0	\$0
31. Teacher Incentive Allotment - TEC 48.112	\$0	\$0	\$0	\$0	\$0	\$0
32. Mentor Program Allotment - TEC 48.114	\$2,202	\$2,202	\$0	\$2,218	\$2,218	\$0
33. School Safety Allotment - TEC 48.115	\$127,174	\$127,174	\$0	\$127,682	\$0	(\$127,682)
Number of Non-Virtual Campuses	6	6	6	6		
Campus-Based Safety Allotment	\$90,000	\$90,000	\$0	\$90,000		
School Safety ADA Amount	\$10.00	\$10.00	\$0	\$10.00		
ADA-Based Safety Allotment	\$37,174	\$37,174	\$0	\$37,682		
HJR 1/ HB 2 School Safety Grant (will flow outside of FSP) - TEC 37.1087	N/A	N/A		N/A	\$707,878	\$707,878
NEW Fine Arts Allotment - TEC 48.116	N/A	\$26,529	\$26,529	N/A	\$29,270	\$29,270
Rural Pathway Excellence Partnership Allotment and Outcome Bonus - TEC 48.118	Not Modeled	Not Modeled		Not Modeled	Not Modeled	
NEW Military Transition Aid - TEC 48.120	N/A	N/A		N/A	\$6,365	\$6,365
TIER ONE SUBCHAPTER D ALLOTMENTS <i>(Do not count toward WADA)</i>	CURRENT LAW	HB 1, AS FILED	DIFFERENCE	CURRENT LAW	HB 1, AS FILED	DIFFERENCE
34. Transportation Allotment - TEC 48.151	\$354,986	\$354,986	\$0	\$354,986	\$354,986	\$0
35. New Instructional Facility Allotment - TEC 48.152	\$0	\$0	\$0	\$0	\$0	\$0
36. Dropout Recovery and Residential Placement Facility Allotment - TEC 48.153	\$0	\$0	\$0	\$818	\$818	\$0
37. Tuition Allotment for Districts not Offering all Grade Levels - TEC 48.154	\$0	\$0	\$0	\$0	\$0	\$0
38. College Preparation Assessment Reimbursement - TEC 48.155	\$14,069	\$14,069	\$0	\$14,069	\$14,069	\$0
39. Certification Examination Reimbursement - TEC 48.156	\$10,378	\$10,378	\$0	\$10,378	\$10,378	\$0
NEW Residency Partnership Allotment - TEC 48.157	N/A	Moved to 2025-26		N/A	Moved to 2025-26	
NEW Advanced Math Pathways - TEC 48.160	N/A	Moved to 2025-26		N/A	Moved to 2025-26	
NEW Communities in Schools Expansion - TEC 48.161	N/A	Moved to 2025-26		N/A	Moved to 2025-26	
40. Total Cost of Tier One	\$31,729,520	\$31,760,049	\$30,529	\$32,081,111	\$35,288,378	\$3,207,267
41. Local Fund Assignment	\$12,998,376	\$12,998,376	\$0	\$13,820,346	\$13,820,346	\$0
42. Available School Fund Distribution	\$1,544,534	\$1,544,534	\$0	\$2,264,600	\$2,264,600	\$0

CALLEN ISD

FOUNDATION SCHOOL PROGRAM (FSP) STATE FUNDING	2023-24 School Year			2024-25 School Year		
	CURRENT LAW	HB 1, AS FILED	DIFFERENCE	CURRENT LAW	HB 1, AS FILED	DIFFERENCE
43. FSP State Share of Tier One	\$17,186,610	\$17,217,139	\$30,529	\$15,996,165	\$19,203,432	\$3,207,267
44. Tier Two	\$3,656,877	\$3,663,137	\$6,260	\$3,645,534	\$3,831,696	\$186,162
Golden Penny Yield	\$126.21	\$126.21	\$0.00	\$129.52	\$129.52	\$0.00
District Tax Rate 1 (DTR1)	\$0.0779	\$0.0779	\$0.0000	\$0.0785	\$0.0785	\$0.0000
Golden Penny Entitlement	\$5,005,658	\$5,010,531	\$4,873	\$5,234,406	\$5,299,252	\$64,846
Golden Penny Local Share	\$1,604,204	\$1,604,204	\$0	\$1,758,627	\$1,758,627	\$0
Golden Penny State Aid	\$3,401,454	\$3,406,327	\$4,873	\$3,475,779	\$3,540,625	\$64,846
Copper Penny Yield	\$49.28	\$49.28	\$0.00	\$49.28	\$53.60	\$4.32
District Tax Rate 2 (DTR2)	\$0.0568	\$0.0568	\$0.0000	\$0.0572	\$0.0526	(0.00)
Copper Penny Entitlement	\$1,425,112	\$1,426,499	\$1,387	\$1,451,201	\$1,469,463	\$18,262
Copper Penny Local Share	\$1,169,689	\$1,169,689	\$0	\$1,281,446	\$1,178,392	(\$103,054)
Copper Penny State Aid	\$255,423	\$256,810	\$1,387	\$169,755	\$291,071	\$121,316
45. Other Programs	\$163,873	\$1,385,953	\$1,222,080	\$163,534	\$415,477	\$251,943
Supplemental TIF Payment	\$0	\$0	\$0	\$0	\$0	\$0
Chapter 313 Credit	\$169,952	\$169,952	\$0	\$169,952	\$169,952	\$0
Texas School for the Blind and Visually Impaired	\$0	\$0	\$0	\$0	\$0	\$0
Texas School for the Deaf	(\$6,079)	(\$6,079)	\$0	(\$6,418)	(\$6,390)	\$28
Charter School Facilities Funding	\$0	\$0	\$0	\$0	\$0	\$0
Additional Aid for Partnering to Operate a District Campus (SB 1882) Interaction with bill is not modeled	\$0	\$0	\$0	\$0	\$0	\$0
Formula Transition Grant - TEC 48.277	\$0	\$0	\$0	Expires after 2023-24	Expires after 2023-24	
Equalized Wealth Transition Grant - TEC 48.278	\$0	\$0	\$0	Expires after 2023-24	Expires after 2023-24	
NEW Salary Transition Allotment - TEC 48.280	N/A	Moved to 2025-26		N/A	Moved to 2025-26	
Additional State Aid for Homestead Exemption - TEC 48.2543	\$0	\$0	\$0	\$0	\$0	\$0
NEW PVS Hardship - TEC 48.284	N/A	\$0	\$0	N/A	\$0	\$0
NEW State Aid for Stipends - TEC 48.285	N/A	\$1,222,080	\$1,222,080	N/A	N/A	
Teacher FTEs	N/A	289	289	N/A	N/A	
Librarians FTEs	N/A	3	3	N/A	N/A	
Counselors FTEs	N/A	11	11	N/A	N/A	
Nurses FTEs	N/A	2	2	N/A	N/A	
NEW Regional Disaster Insurance Variation - TEC 48.286	N/A	N/A		N/A	\$251,915	\$251,915
Allotment for Non-Enrolled Students Participating in UIL Activities - TEC 48.305	N/A	Not Modeled		N/A	Not Modeled	
Additional State Aid for State-Approved Instructional Materials - TEC 48.307	N/A	Not Modeled (Will flow through IMTA)		N/A	Not Modeled (Will flow through IMTA)	
Additional State Aid for Open Education Resource Instructional Material - TEC 48.308	N/A	Not Modeled (Will flow through IMTA)		N/A	Not Modeled (Will flow through IMTA)	
46. Total FSP Operations Funding	\$21,007,360	\$22,266,229	\$1,258,869	\$19,805,233	\$23,450,605	\$3,645,372
STATE AID BY FUND CODE	CURRENT LAW	HB 1, AS FILED	DIFFERENCE	CURRENT LAW	HB 1, AS FILED	DIFFERENCE
47. 199/5812 - Foundation School Fund	\$21,007,360	\$22,266,229	\$1,258,869	\$19,805,233	\$23,450,605	\$3,645,372
48. 199/5811 - Available School Fund	\$1,544,534	\$1,544,534	\$0	\$2,264,600	\$2,264,600	\$0
LOCAL REVENUE IN EXCESS OF ENTITLEMENT	CURRENT LAW	HB 1, AS FILED	DIFFERENCE	CURRENT LAW	HB 1, AS FILED	DIFFERENCE
54. Local Revenue in Excess of Entitlement	\$0	\$0	\$0	\$0	\$0	\$0
Tier One Recapture	\$0	\$0	\$0	\$0	\$0	\$0
Adjustment under TEC 48.257(b)	\$0	\$0	\$0	\$0	\$0	\$0
NEW Adjustment under TEC 48.257(b-1)	N/A	N/A		N/A	\$0	\$0
Tier Two, Level Two Recapture	\$0	\$0	\$0	\$0	\$0	\$0
CAD Cost Credit	\$0	\$0	\$0	\$0	\$0	\$0
SUMMARY DATA	CURRENT LAW	HB 1, AS FILED	DIFFERENCE	CURRENT LAW	HB 1, AS FILED	DIFFERENCE
Total M&O Revenues (includes HJR on school safety funding)	\$37,982,447	\$39,241,316	\$1,258,869	\$38,670,082	\$42,920,021	\$4,249,938
Total M&O Revenues per ADA	\$10,217	\$10,556	\$339	\$10,262	\$11,390	\$1,128
State Share	59%	61%	1%	57%	60%	3%
Local Share	41%	39%	-1%	43%	38%	-4%
30 Percent Requirement in 2024-25					\$730,268	

See something off? Email Josh at jhaney@moakcasey.com